

The Director shall have the power to require the use of such systems, books, forms, classifications and budgets as provided herein by officers or employees of local units, and to enforce the use of the same. Where the accounting system of any unit shall in part or in whole substantially meet the requirements of uniformity as prescribed by the Director of Local Government, the Director may, in his discretion, approve or modify such systems as he may deem necessary.

Director to inspect and supervise the keeping of records.

"SEC. 16. The Director of Local Government shall have the power to inspect or supervise the keeping of the records of any department or office of any local unit for the purpose of determining that such records are being properly kept and that public money is being properly accounted for, and it shall be unlawful for any officer or employee to fail or refuse to turn over such records or give access to same and give such other information which may be requested of him and relating to the records of his office to the Director or his representative upon request of said Director or representative.

Unlawful for local officers not to furnish Director with requested information.

Violation of act made misdemeanor.

"SEC. 17. Any officer or employee of any local unit who shall fail or refuse to observe the provisions of sections fifteen and sixteen of this act shall be guilty of a misdemeanor punishable by fine or imprisonment, or both, in the discretion of the court."

Law again amended.

SEC. 2. That chapter ninety-one, Public Laws of one thousand nine hundred twenty-seven, be and the same is hereby amended by changing sections twenty, twenty-one, twenty-two, twenty-three and twenty-four to read as sections eighteen, nineteen, twenty, twenty-one and twenty-two respectively.

Director to proceed at once with installation of uniform accounting and recording systems.

SEC. 3. That as soon as practicable after the ratification of this act it shall be the duty of the Director of Local Government to proceed, as rapidly as possible, with the installation of uniform records and systems of accounting in each and every local unit of the State.

Conflicting laws repealed.

SEC. 4. That all laws and clauses of laws, whether general or special, in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 12th day of March, A. D. 1931.